



# Town of Barrington

Office Of The Assessor

283 County Road

Barrington, RI 02806

Dear Homeowner:

Due to a recent Rhode Island Supreme Court Decision, your appeal is based on the value of your property on December 31st each and every year (RIGL 44-5-1) despite the fact that the appeal form states that your assessment is as of the last revaluation date. The comparable sales you provide should be from 2020 and 2019, **not 2021 or earlier than 2019**. Below is a copy of the pertinent Rhode Island General Law;

## *TITLE 44*

### *Taxation*

#### *CHAPTER 44-5*

#### *Levy and Assessment of Local Taxes*

#### *SECTION 44-5-1*

#### *§ 44-5-1. Powers of city or town electors to levy – Date of assessment of valuations.*

*The electors of any city or town qualified to vote on any proposition to impose a tax or for the expenditure of money, when legally assembled, may levy a tax for the purposes authorized by law, on the ratable property of the city or town, either in a sum certain, or in a sum not less than a certain sum and not more than a certain sum. The tax is apportioned upon the assessed valuations as determined by the assessors of the city or town as of December 31 in each year at 12:00 A.M. midnight, the date being known as the date of assessment of city or town valuations.*

#### *History of Section.*

*(G.L. 1896, ch. 46, § 1; G.L. 1909, ch. 58, § 1; P.L. 1919, ch. 1735, § 1; G.L. 1923, ch. 60, § 1; P.L. 1932, ch. 1944, § 2; G.L. 1938, ch. 31, § 1; P.L. 1949, ch. 2330, § 2; G.L. 1956, § 44-5-1; P.L. 1960, ch. 52, § 27 (unconstit.); P.L. 1961, ch. 3, § 1; P.L. 1969, ch. 178, § 1.)*

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Kenneth M. Mallette, Jr. RICA #51

Tax Assessor

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